

Check list for Internal Audit - MGNREGA

1. Whether any IEC activities were conducted? If yes, on which content were they conducted? When were they conducted?
2. Whether there is any multiple registrations of JCs or Ghost JCs?
3. Whether JCs are in custody of wage seekers?
4. Whether JCs were renewed w.e.f.1.4.2017?
5. Whether photographs of applicants were attached on the job card register as well as JCs?
6. Whether record was maintained for the acknowledgement issued to wage seekers for demand application?
7. Whether priority given to vulnerable sections in provision of wage employment /in sanction of Category B works?
8. Whether all entries are made in JCs?
9. Whether identification of works has been done in GS?
10. Whether the VMCs have been formed and functional?
11. Whether list of approved works displayed in GP in local language?
12. Whether MGNREGS works were added in GPDP?
13. Whether any tampering has been carried out in muster roll?
14. Whether work commenced without muster roll? If so where and when?
15. Whether all works were completed in stipulated time?
16. Whether CPRs were submitted for all completed works?
17. Whether any duplication of works?

18. Whether machinery was used in any work? If so when and where?
19. Whether sign boards/paintings were maintained for completed works?
20. Whether there were delays in payments to beneficiaries?
21. Whether compensation was paid to beneficiaries for delay in wage payment? If so how much?
22. Whether unemployment allowance paid to eligible applicants? If so how much?
23. Whether there was delay in MR generation and credit to beneficiary?
24. Whether wage payment was done from State funds or Central if more than 100 days of Employment was provided?
25. Whether are there any variations between cost component of material, and variation in consumption as per MB and procured material?
26. Whether employment was provided within 15 days after demand application?
27. Whether all registers were maintained and filled?
28. Whether there is any diversion of funds within Centrally sponsored Scheme or State sponsored Scheme?
29. Is there any check measure by higher authority on measurement recorded by TA/JE?
30. Are there any advances or balances to be adjusted from material suppliers?
31. Whether major variations in execution of work being done at block level without authorization/ permission of competent authority.

32. Whether funds from the scheme utilized for other administrative and travel expenses at block or district level?
33. Whether balance of administrative funds account was shown in balance shown?
34. Is there any difference between passbook and balance sheet of opening/closing bank balance?
35. Whether bank reconciliation was prepared monthly?
36. Whether Social Audits and Financial Audits were conducted?